

BY JOHNSON.]

[SENATE FILE No. 200.—WAYS AND MEANS.]

A BILL

FOR AN ACT TO PROVIDE A PENALTY FOR DISPOSING OF PERSONAL PROPERTY UPON WHICH THERE ARE UNPAID DELINQUENT TAXES.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. If any person sell, convey, transfer, or in any manner dispose of any personal
2 property upon which there is any unpaid delinquent taxes which was assessed against the
3 same while such person was the owner thereof, he shall be guilty of larceny, and be pun-
4 ished accordingly.